

EXHIBIT 31

From: tjtener@ktrfirst.com
Sent: Monday, April 01, 2019 5:30 PM
To: 'Morris Missry'
Subject: RE: Confidential

Thanks for the clarification.

You're the best,

Thomas J. Tener, MAI
Managing Member



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From: Morris Missry <MISSRY@wmllp.com>
Sent: Monday, April 1, 2019 4:41 PM
To: tjtener@ktrfirst.com
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Tom, I just reviewed the case and I don't agree with the analysis you mentioned to me and I don't see it in there. In the 986 case the court took into account the existence of a long term net lease where the language did not exclude it. In our lease the provision is clear. FMV of the premises exclusive of any improvements etc...

Thus one cannot argue that a lease term or prospective eon should be a factor if no improvements are to be factored into the equation. To the extent the drafter wanted to include the prospective lease term or renewal term it would've included it as a factor. You cannot read a new factor into the equation. That would be tantamount to a modification of the lease.

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Morris

This is the Appellate Court decision that I mentioned in our conversation.

Thomas J. Tener, MAI
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